UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	
X	C Docket No. 08 Civ. 874 (RJS)
AMERICAN HOME ASSURANCE COMPANY, Petitioner,	
-against-	RESPONDENT'S STATEMENT PURSUANT TO FRCP RULE 7.1
CIRCLE L. ROOFING, INC., Respondent.	AND LOCAL RULE 1.9
v	•

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and Rule 1.9 of the Local Rules of the United States District Court for the Southern and Eastern Districts of New York, and to enable judges and magistrate judges of the court to evaluate possible disqualification or recusal, the undersigned counsel for Respondent Circle L. Roofing, Inc., (a private non-governmental party), certifies that there is no parent corporation or any publicly held corporation that owns 10% or more of the stock or membership interest in the Respondent corporation.

Dated: New York, New York February 19, 2008

MARC S. GOTTLIEB (MSG-1007)

LAW OFFICES OF

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February 19, 2008

Honorable Richard J. Sullivan United States District Court Judge Southern District of New York 500 Pearl Street New York, New York

(Electronically filed)

Re: American Home Assurance Co. v. Circle L. Roofing, Inc. – 08 Cv 874

(RJS)

Dear Judge Sullivan:

Enclosed for filing, please find Respondent Circle L. Roofing's Answer to the Complaint filed in the above matter by Petitioner AHAC. Respondent is aware of the Court's Memorandum and Order as well as the Judgment entered in this matter granting AHAC's motion to compel arbitration and directing the parties to submit their disputes to arbitration. As such, this filing may be moot.

However, Respondent is concerned that by not filing a responsive pleading, Respondent may be deemed to have admitted all of the allegations set forth in Petitioner's complaint, something it does not intend to do. Since the underlying merits of the dispute(s) between the parties remains open, in an abundance of caution, Respondent is filing its responsive pleading so as to avoid this unintended consequence. Thank you for your courtesies.

Sincerely,

Marc S. Gottlieb (MSG-1007)

Anthony I. Giacobbe, Jr., Esq. cc: